

Costs

Q.NECTA/CPVT:FP.1-61: Refer to page 35 and 36 of Mr. Leach's Testimony which indicates that costs related to the transaction (due diligence, financing, negotiations) will not be passed on to customers through regulated rates. Does this statement apply to CLEC wholesale customers and pole and conduit licensees?

A.NECTA/CPVT:FP.1-61: The statement that FairPoint will not pass on costs related to the transaction to customers through regulated rates also applies to CLEC wholesale customers and pole and conduit licensees

Person Responsible for Response: Walter E. Leach, Jr.
Title: Executive Vice President, Corporate Development
Date: April 19, 2007

Q.NECTA/CPVT:FP.1-62: Will FairPoint commit not to seek recovery of costs associated with its modifications to Verizon's operations and establishment of its own systems, including costs incurred under the Capgemini agreement and the implementation of its own systems, from wholesale customers and pole/conduit licensees?

A.NECTA/CPVT:FP.1-62: FairPoint will not seek to recover costs associated with its modifications to Verizon's operations and the establishment and implementation of its own systems, including costs incurred under the Capgemini agreement, from wholesale customers and pole/conduit licensees.

Person Responsible for Response: Walter E. Leach, Jr.
Title: Executive Vice President, Corporate Development
Date: April 19, 2007

Q.NECTA/CPVT:FP.1-65: Explain whether and how FairPoint will recover costs incurred under the TSA. In particular, if FairPoint has committed to retail rate freezes through December 2010, will it also commit that rates charged to CLECs and pole and conduit licensees will not be increased on account of its TSA payments?

A.NECTA/CPVT:FP.1-65: FairPoint does not intend to recover any costs related to the TSA in rates charged to CLECs and/or pole and conduit licenses.

Person Responsible for Response: Walter E. Leach, Jr.
Title: Executive Vice President, Corporate Development
Date: April 19, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 10-K

(Mark one)

☒ **ANNUAL REPORT PURSUANT TO SECTIONS 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2006

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934**

Commission File No. 333-131152

HAWAIIAN TELCOM COMMUNICATIONS, INC.

(Exact name of registrant as specified in our charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

16-1710376
(I.R.S. Employer
Identification No.)

1177 Bishop Street
Honolulu, Hawaii 96813
(Address of principal executive offices) (Zip Code)

808-546-4511
(Registrant's telephone number, including area code)
Securities registered pursuant to Section 12 (b) of the Act: None
Securities registered pursuant to Section 12 (g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer as defined in Rule 405 of the Securities Act. Yes ☐ No ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "Accelerated Filer" and "Large Accelerated Filer" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer ☐ Accelerated Filer ☐ Non-Accelerated Filer ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

The registrant is a wholly-owned subsidiary of Hawaiian Telcom Holdco, Inc. As of March 31, 2007, there were no shares of voting or non-voting common equity held by non-affiliates of the registrant. As of March 31, 2007, 1,000 shares of the registrant's common stock, \$0.10 par value, were outstanding.

- network surveillance, maintenance and technical support of switches, relays, HSI and other Internet operations;
- call center support, systems and related services;
- infrastructure maintenance work for inside and outside plant engineering; and
- Internet operations and related support.

Pursuant to the Master Services Agreement, VSSI or its affiliates provided us during the Transition Period with certain telecommunications services on a wholesale basis for resale to our customers. These services enabled us to offer services to our customers beyond the geographic scope of our network, and included:

- domestic and international long distance;
- private line, frame relay and other data network services spanning beyond Hawaii;
- calling card and voice conferencing services; and
- toll free services.

Upon the expiration of the Transition Period on April 1, 2006, we completed our transition from Verizon, which involved (a) terminating the services from Verizon under the Transition Services Agreement and Master Services Agreement and transitioning those services to us, and (b) migrating the data used in Verizon's Hawaii Business from Verizon's systems to our systems. As a result, the services previously provided to us by Verizon and its affiliates are now being provided by our internal operations or third-party service providers.

Pursuant to a Master Services Agreement entered into with BearingPoint, Inc. ("BearingPoint") in 2004, BearingPoint began building a back-office and IT infrastructure to allow us to migrate off software systems that we used prior to the 2005 Acquisition and during the Transition Period, thereby enabling us to operate as a stand-alone provider of telecommunication services. These "build services" generally consisted of integration and installation of software, databases, hardware, operating systems, and internal network systems; providing the services of the primary and back-up data centers; providing certain training; and business process definition. The new back-office and IT infrastructure was integrated with certain core operations support systems purchased from Verizon as part of the 2005 Acquisition, and provides network operations support functions and operates our billing systems, customer relationship management systems, corporate finance systems, human resource and payroll systems. Under the Master Services Agreement, BearingPoint also provided certain infrastructure management services (including management of databases, storage, application and utility servers and managed network services) and application development and maintenance services (including application planning, design, testing, implementation, and maintenance and support). BearingPoint had committed to complete the "build services" by the end of the Transition Period expiring April 1, 2006.

On the April 1, 2006 cutover date, while the major network operational systems were built and functioned without significant problems, critical systems related to back-office functions, such as customer care, order management, billing, supply chain, and other systems interfacing with our financial systems, lacked significant functionality. This led to deficiencies in billings and collections, revenue assurance, and order entry flow-through. Despite

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The registrant is a wholly-owned subsidiary of Hawaiian Telcom Holdco, Inc. As of March 31, 2007, there were no shares of voting or non-voting common equity held by non-affiliates of the registrant. As of March 31, 2007, 1,000 shares of the registrant's common stock, \$0.10 par value, were outstanding.

BearingPoint's efforts to improve the functionality of the related systems, we continued to experience many of these same issues, requiring us to incur significant incremental expenses in 2006 to retain third-party service providers to provide call center and manual processing services in order to operate our business. To help remediate deficiencies, we also engaged the services of Accenture LLP ("Accenture"), which has expertise in telecommunications back-office software systems and processes. In addition to the third-party costs, we incurred additional internal labor costs in the form of overtime pay. As a result, we engaged in discussions with BearingPoint seeking reimbursement of the aforementioned costs and compensation for damages arising from failures to deliver promised services in a timely manner.

Effective as of February 6, 2007, we reached a mutual agreement with BearingPoint that was memorialized in a Settlement Agreement and Transition Agreement. Under the Settlement Agreement, BearingPoint paid to us on March 27, 2007 the aggregate amount of \$52 million (the "Settlement Payment") and agreed to discharge previously-submitted invoices in an aggregate amount of approximately \$29.6 million and other amounts otherwise payable to BearingPoint. The total benefit to us under the settlement includes the cash Settlement Payment and a reduction in accounts payable (\$38.6 million at December 31, 2006) associated with reversing amounts accrued under the Master Services Agreement. For the year ended December 31, 2006, the Company recorded a recovery contractually due under the Master Services Agreement amounting to \$24.1 million. The remaining settlement consideration will be recognized in the first quarter of 2007. The Transition Agreement provides for, among other things, the transition of certain of the remaining "build services" and application management and support services to a successor provider, and contemplates a transition period ending May 2, 2007 during which BearingPoint will provide transition services at no cost to us. If necessary, we have the option to extend the period during which BearingPoint provides transition services to us for up to 60 additional days, during which time BearingPoint would be compensated at agreed-upon rates, subject to certain exceptions.

Contemporaneously with the Settlement Agreement and Transition Agreement, we entered into an Application Services Agreement with Accenture, effective as of February 5, 2007, pursuant to which Accenture agreed to perform certain of the application development and management services previously covered by the Bearing Point Master Services Agreement. Under the Application Services Agreement, Accenture will complete the development of key customer service and business support systems in 2007 and early 2008 and provide ongoing applications management for 17 months from the effective date of the agreement. The agreement started with a transition period, scheduled to end May 2, 2007, during which Accenture will assume responsibility from BearingPoint in stages for the completion and ongoing development of applications. Accenture also will be responsible for leading and executing a systems recovery program designed to deliver increased functionality and allow contingency cost reductions. See "—Agreements Relating to our Back-Office and Information Technology."

The lack of full system functionality following the Transition Period substantially impacted both customer satisfaction (as evidenced by large increases in the customer call volumes at our work centers) and collection efforts in 2006. However, our remediation and systems recovery efforts begun in 2006 are beginning to show some improvements. Functionality is improving for our critical systems related to back-office functions such as customer care, order management, and billing systems. As a result, while systems issues still exist, we are experiencing fewer collection treatment delays, physical bill delivery problems and order flow-through issues, and customer call volumes at our work centers have decreased. We continue to work to improve our system functionality.

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It also has been necessary for us to incur significant incremental expenses to retain third-party service providers to provide call center services and other manual processing services in order to operate our business. In addition to the costs of third-party service providers, we also incurred additional internal labor costs, in the form of diversion from other efforts as well as overtime pay. We expect to continue to incur significant incremental costs in the future, although the amounts of such costs should decline over time if and as our systems functionality improves.

In addition to the significant expenses we have incurred, because we do not have fully functional back-office and IT systems, we have been unable to fully implement our business strategy and effectively compete in the marketplace, which has had an adverse effect on our business and results of operations. In addition, our senior management has been required to spend substantial time on developing interim solutions to these systems and infrastructure problems and on transitioning from BearingPoint to Accenture.

While we are continuing to work to achieve full functionality of our systems and we have seen improvement, there is no certainty that these activities will be successful or when we will achieve full functionality. Until we are able to achieve this level of functionality, our lack of critical back-office and IT infrastructure will negatively impact our ability to operate as a stand-alone provider of telecommunication services, and will have an adverse effect on our business and operations.

We have had a material weakness in internal control over financial reporting and cannot assure you that additional material weaknesses will not be identified in the future. Our failure to implement and maintain effective internal control over financial reporting could result in material misstatements in our financial statements which could require us to restate financial statements and cause investors to lose confidence in our reported financial information.

Our senior management has determined that on December 31, 2006 a material weakness in the Company's internal control over financial reporting existed as defined in the Public Company Accounting Oversight Board's Auditing Standard No. 2 that may have affected our financial statements through December 31, 2006. The material weakness related to significant weaknesses in several information technology system and change management controls, as well as operating processes and controls needed to fully record, process, summarize and report financial data after our March 31, 2006 transition to a stand-alone provider of telecommunication services.

We cannot provide assurance that additional significant deficiencies or material weaknesses in our internal control over financial reporting will not be identified in the future. Any failure to maintain or implement required new or improved controls, or any difficulties we encounter in their implementation, could result in additional significant deficiencies or material weaknesses, cause us to fail to meet our periodic reporting obligations or result in material misstatements in our financial statements. The existence of a material weakness could result in errors in our financial statements that could give rise to a restatement of financial statements, cause us to fail to meet our reporting obligations, which may result in defaults under our senior credit facilities, and cause investors to lose confidence in our reported financial information.

Rural Telephone Company

Q.NECTA/CPVT:FP.1-13: Refer to Mr. Nixon's testimony at page 28, where he discusses FairPoint's plans regarding wholesale service.

- (a) Would FairPoint agree, as a condition of Board approval, that FairPoint (including any FairPoint subsidiary) and any successor acquiring Verizon's local exchange business shall not be considered, with respect to such former Verizon service area, a rural telephone company for purposes of Section 251 of the federal Telecommunications Act and shall not claim any exemptions under Section 251(f)(1) or seek any suspensions and modifications under Section 251(f)(2);
- (b) Will FairPoint agree, as a condition of Board approval, that FairPoint (including any FairPoint subsidiary) and any successor acquiring Verizon's local exchange business will not apply for any waiver of Verizon's current interconnection obligations under Sections 251-252 of the Telecommunications Act with respect to such former Verizon service area?

A.NECTA/CPVT:FP.1-13:

- (a) See Prefiled Testimony of Peter G. Nixon at 28, Ins. 7-13. FairPoint clearly stated in the testimony of Peter Nixon that it will not take the position that the acquired operations consists of a rural telephone company entitled to exemption from Section 251(c) obligations under Section 251(f)(1) of the Federal Communications Act. To the extent that any of FairPoint's existing rural telephone companies are entitled to claim the rural exemption, FairPoint is not waiving that exemption for those companies as part of this approval process. See A.SEG/SOV:FP.1-1,2; A.ONE:FP.1-16.
- (b) See Prefiled Testimony of Peter G. Nixon at 28, Ins. 3-7. FairPoint has committed that as a successor acquiring Verizon's local exchange business it is not seeking a waiver of Verizon's current interconnection obligations under Sections 251 and 252 of the Telecommunications Act (Act) with respect to the former Verizon service area. FairPoint stated in the testimony of Peter Nixon that it proposes to assume Verizon's obligations under applicable interconnection and traffic exchange agreements with other carriers. See Prefiled Testimony of Peter G. Nixon at 28, Ins. 15-16. To the extent that any provisions of Sections 251 and 252 do not apply to FairPoint's existing rural telephone companies, FairPoint is not assuming obligations under the Act that do not currently apply to those companies (which are separately certificated companies).

Person Responsible for Response: Peter G. Nixon
Title: Chief Operating Officer
Date: April 19, 2007



April 10, 2007

VIA OVERNIGHT MAIL

Mr. Pat Morse
FairPoint Communications, Inc
908 West Frontview
Dodge City, KS 67801
pmorse@fairpoint.com

***RE: Request of Comcast Phone of Washington, LLC d/b/a Comcast Digital Phone to
Negotiate an Interconnection Agreement with FairPoint Communications, Inc. d/b/a
YCOM Networks***

Dear Mr. Morse:

Pursuant to Sections 251 and 252 of the Communication Act of 1934, as amended (the "Act"), Comcast Phone of Washington LLC., d/b/a Comcast Digital Phone, a Delaware Limited Liability Company ("Comcast"), hereby requests that FairPoint Communications, Inc. d/b/a YCOM Networks, Inc. ("FairPoint") enter into negotiations with Comcast for an interconnection agreement (the "Agreement"). The Agreement should include terms and conditions for interconnection, including but not limited to the following:

1. Direct and indirect network interconnection;
2. Number portability;
3. Reciprocal compensation at "bill and keep;"
4. Access to directory listings and directory assistance; and
5. Access to 911/E911 facilities, if owned or controlled by FairPoint in the serving area.

To the extent that FairPoint does not currently support permanent local number portability ("LNP") in its applicable switches, this letter shall also serve as a bona fide request ("BFR") for FairPoint to open the switch(es) for number portability in the following rate centers:

RAINIER
YELM

For the purposes of the negotiation, Comcast represents the following: _____

1. Comcast represents that it holds a Certificate of Authority to provide competitive local exchange service in the state of Washington, including in the above FairPoint rate centers.

2. In entering into the Agreement, Comcast does not waive any rights it may have to negotiate or arbitrate amendments to the Agreement, to negotiate a successor agreement or to adopt a replacement agreement should an adoptable agreement become available. In negotiating the Agreement in the state of Washington, Comcast does not waive any of its rights or remedies under the Act, and such other state and federal law, rules, regulations, and decisions as may be applicable.
3. Notice to Comcast as may be required under the terms of the Agreement shall be provided as follows:

Mr. Brian Rankin
Assistant General Counsel
1500 Market Street
Philadelphia, PA 19102
brian_rankin@comcast.com
Tel: (215) 320-7325
Fax: (267) 675-5039

with a copy to:

Ms. Beth Choroser
Senior Director of Regulatory Compliance
1500 Market Street
Philadelphia, PA 19102
beth_choroser@comcast.com
Tel: (215) 981-7893
Fax: (267) 675-5039

In connection with the negotiation of the Agreement, please contact me as soon as possible either through email as provided above or at the phone number below to commence the negotiations. As a starting point for these negotiations, I have attached a proposed template agreement. Comcast will consider the start date for negotiations to be April 16, 2007 unless FairPoint requests that we use an alternate start date.

Please advise me immediately if there is additional information that you require to process this request. If you have any questions, please contact me at (215) 981-7893.

Sincerely,



Beth Choroser
Senior Director of Regulatory Compliance

Enclosure

cc: Joyce Gailey (Kelley Drye)
Brian Rankin (Comcast)
Rhonda Weaver (Comcast)
Ronald Dart (Comcast)

Espenshade, Karen

From: Choroser, Beth
Sent: Tuesday, April 10, 2007 4:19 PM
To: 'pmorse@fairpoint.com'
Cc: 'jgailey@KelleyDrye.com'; Rankin, Brian; Dart, Ronald; Weaver, Rhonda; Espenshade, Karen
Subject: Interconnection Agreement Request from Comcast Phone of Washington, LLC
Attachments: WA - YCOM_CP - ICA req.pdf; Comcast Phone of WA - YCOM_Interconnection Agreement_Draft 1.doc

Dear Mr. Morse,

Attached, please find an interconnection agreement request from Comcast Phone of Washington, LLC.

I have also included a draft agreement for your consideration.

The original letter, as well as a hard copy of the agreement will be sent to your attention via overnight mail.

Please feel free to contact me if you have any questions.

Thank you,

Beth Choroser
Senior Director of Regulatory Compliance
Comcast Cable Communications
Phone: 215-981-7893
FAX: 267-675-5039
email: beth_choroser@comcast.com

STATEMENT OF CONFIDENTIALITY

The information contained in this electronic message and any attachments to this message are intended for the exclusive use of the addressee(s) and may contain confidential or privileged information. If you are not the intended recipient, please notify Beth Choroser, Comcast, immediately at (215) 981-7893, or at beth_choroser@comcast.com, and destroy all copies of this message and any attachments.

5/22/2007

Espenshade, Karen

From: Gailey, Joyce [JGailey@TheKDWGroup.com]
Sent: Thursday, May 03, 2007 10:55 AM
To: pmorse@fairpoint.com
Cc: Choroser, Beth
Subject: FW: Request for Interconnection Agreement Negotiations
Attachments: Interconnection Agreement Request from Comcast Phone of Washington, LLC

Good morning, Pat,

As a follow up to my voice mail from today, please let Beth Choroser and me know when you will be available to begin negotiations of an interconnection agreement for the YCom area in Washington state. It has been almost a month since we sent the initial request for negotiations and it would be helpful if we can set up a call or get a response from you on an approach for these negotiations that is most efficient for both parties.

Thank you for your attention to this request,
Joyce Gailey

-----Original Message-----

From: Choroser, Beth [mailto:Beth_Choroser@Comcast.com]
Sent: Wednesday, April 25, 2007 12:46 PM
To: pmorse@fairpoint.com
Cc: Gailey, Joyce
Subject: Request for Interconnection Agreement Negotiations

Dear Mr. Morse,

I wanted to ensure that you received the attached communication as I have not received your acknowledgement of receipt.

Please contact me at your earliest convenience.

Many thanks,

Beth Choroser
Senior Director of Regulatory Compliance
Comcast Cable Communications
Phone: 215-981-7893
FAX: 267-675-5039
email: beth_choroser@comcast.com

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5/22/2007

Espenshade, Karen

From: Gailey, Joyce [JGailey@TheKDWGroup.com]
Sent: Tuesday, May 08, 2007 12:35 PM
To: pmorse@fairpoint.com
Cc: Choroser, Beth; Rankin, Brian
Subject: RE: YCOM - Fairpoint Request for Interconnection Agreement Negotiations

Hello, Pat,

This is a follow up regarding Comcast request to negotiate and interconnection agreement with YCom pursuant to the Telecommunications Act. I tried to contact you earlier today and learned you will be out of the office this week. Since I am out of the office next week, I left a message with your assistant in hopes that she can get me in touch with someone that can initiate the negotiation with Comcast in your absence so that we can begin to make progress. Otherwise, Beth Choroser of Comcast will follow up with you next week.

If you do receive this email, please let Beth and me know if you wish to proceed in a manner differently than we had previously proposed for the negotiations of an interconnection agreement with YCom in Washington state. We are now 30 days into the negotiation timeline under the Act and request your response as to the approach Comcast proposed and when a representative of YCom will be available to begin the negotiations. It was my understanding that you were the contact for such negotiations. If that is not the case, let us know. Comcast can have their attorney contact Fairpoint so that we don't lose additional time for these negotiations.

Please do not hesitate to contact me if you have any questions or concerns,
Joyce

Joyce Gailey
Consultant for Comcast
727-822-8310

-----Original Message-----

From: Gailey, Joyce
Sent: Thursday, May 03, 2007 10:55 AM
To: 'pmorse@fairpoint.com'
Cc: Beth Choroser (beth_choroser@comcast.com)
Subject: FW:YCOM - Fairpoint Request for Interconnection Agreement Negotiations

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5/22/2007

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Davis Wright Tremaine LLP

ANCHORAGE BELLEVUE LOS ANGELES NEW YORK PORTLAND SAN FRANCISCO SEATTLE SHANGHAI WASHINGTON, D.C.

MICHAEL C. SLOAN
DIRECT (202) 973-4227
michaelsloan@dwt.com

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1919 PENNSYLVANIA AVENUE NW
WASHINGTON, DC 20006

TEL (202) 973-4200
FAX (202) 973-4499
www.dwt.com

May 22, 2007

VIA CERTIFIED MAIL AND ELECTRONIC MAIL

Shirley Linn
General Counsel
FairPoint Communications, Inc.
521 E. Morehead Street, Suite 250
Charlotte, NC 28202
slinn@fairpoint.com

Re: Request of Comcast Phone of Washington, LLC d/b/a Comcast Digital Phone to Negotiate an Interconnection Agreement with FairPoint Communications, Inc., d/b/a YCOM Networks

Dear Ms. Linn:

On behalf of Comcast Phone of Washington, LLC ("Comcast"), I am writing with respect to Comcast's April 10, 2007 request for interconnection with FairPoint's operating affiliate in Washington State, pursuant to sections 251 and 252 of the Communications Act of 1934, as amended. A copy of Comcast's April 10 request, addressed to Mr. Pat Morse, is attached. Despite that request, as well as several follow-up inquiries from Comcast representatives, Comcast has not yet received a response from FairPoint acknowledging our request, let alone begun negotiating an interconnection agreement.

As you know, Section 252(b)(1) of the Act, 47 U.S.C. § 252(b)(1), provides that a requesting local exchange carrier ("LEC") seeking interconnection with an incumbent LEC has 135 days to negotiate an agreement prior to being entitled to seek arbitration from the state commission. The Act also imposes a duty on both parties to negotiate in good faith. More than forty days have now passed since Comcast's request. I request that you have a negotiator contact Beth Choroser to begin negotiations as soon as possible. We look forward to hearing from you or your representative soon.

Ms. Shirley Linn
May 22, 2007
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Very truly yours,


Michael C. Sloan

Counsel for Comcast Phone of Washington, LLC

Enclosure